COMBINED DECLARATION AND POWER OF ATTORNEY

As the below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I verily believe that I am the original, first and coinventor with Arch Luther of the invention entitled Digital Audio Recording With Coordinated Handwritten Notes described and claimed in the attached specification including the claims; I understand the contents of the attached specification; that I do not know and do not believe that the same was ever known or used in the United States of America before my invention thereof; or patented or described in any printed publication in any country before my invention thereof for more than one year prior to this application; that the same was not in public use or on sale in the United States of America for more than one year prior to this application; that the invention has not been patented or made subject to an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representative or assigns more than twelve months prior to this application; that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application; and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns.

I hereby appoint the following to prosecute this application, foreign and international applications, and to transact all business in the United States Patent and Trademark Office connected therewith:

Robert D. Thompson, Esquire Registration No. 29,354

Direct all telephone calls to Robert D. Thompson, Esquire at (609)795-0882. Direct all correspondence to:

Robert D. Thompson, Esquire
PENNINGTON & THOMPSON, p.c.
135 Woodcrest Road
Cherry Hill, New Jersey 08003-3620

I hereby declare that all statements herein of my knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued therefrom.

FULL NAME OF INVENTOR:

/-// Abbas M. Husain, M.D.

INVENTOR'S SIGNATURE:

8/20157

DATE:

RESIDENCE AND ADDRESS:

8 Bunning Drive

Voorhees NJ 08043

CITIZENSHIP OF INVENTOR:

United States of America

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My residence, post office address and citizenship are as stated below next to my name.

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FULL NAME OF INVENTOR:

INVENTOR'S SIGNATURE:

DATE:

RESIDENCE AND ADDRESS:

P.O. Box 1426

Arch Luther

Merchantville, NJ 08109

CITIZENSHIP OF INVENTOR:

United States of America

VERIFIED STATEMENT CLAIMING SMALL ENTITY STATUS

As the below-named co-inventor, I hereby declare that I qualify as an independent inventor as defined in 37 CFR 1.9(c) for purposes of payment of reduced fees under Section 41(a) and (b) of Title 35, United States Code, to the Patent and Trademark Office with regard to my invention entitled Digital Audio Recording With Coordinated Handwritten Notes and as described in the specifications filed herewith. I have not assigned, granted or conveyed or licensed and are under no obligation under contract or law to assign, grant or convey or license any right in the invention to any person who could not be classified as an independent inventor under 37 CFR 1.9(c) if that person had made the invention, or to any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a non-profit organization under 37 CFR 1.9(d).

I acknowledge the duty to file, in this application for patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which the status as a small entity is no longer appropriate. (37 CFR 1.28(b)).

I hereby declare that all statements made herein of my own knowledge are true and correct and that all statements made on information and belief are believed to be true; and further that these statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the

United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issued thereon, or any patent to which this verified statement is directed.

Dated: 8 20(5)

After Salan, M.D.

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VERIFIED STATEMENT CLAIMING SMALL ENTITY STATUS

As the below-named co-inventor, I hereby declare that I qualify as an independent inventor as defined in 37 CFR 1.9(c) for purposes of payment of reduced fees under Section 41(a) and (b) of Title 35, United States Code, to the Patent and Trademark Office with regard to my invention entitled Digital Audio Recording With Coordinated Handwritten Notes and as described in the specifications filed herewith. I have not assigned, granted or conveyed or licensed and are under no obligation under contract or law to assign, grant or convey or license any right in the invention to any person who could not be classified as an independent inventor under 37 CFR 1.9(c) if that person had made the invention, or to any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a non-profit organization under 37 CFR 1.9(d).

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United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issued thereon, or any patent to which this verified statement is directed.

Dated: Oligust 21, 1997

. D. -

Arch LUTHER